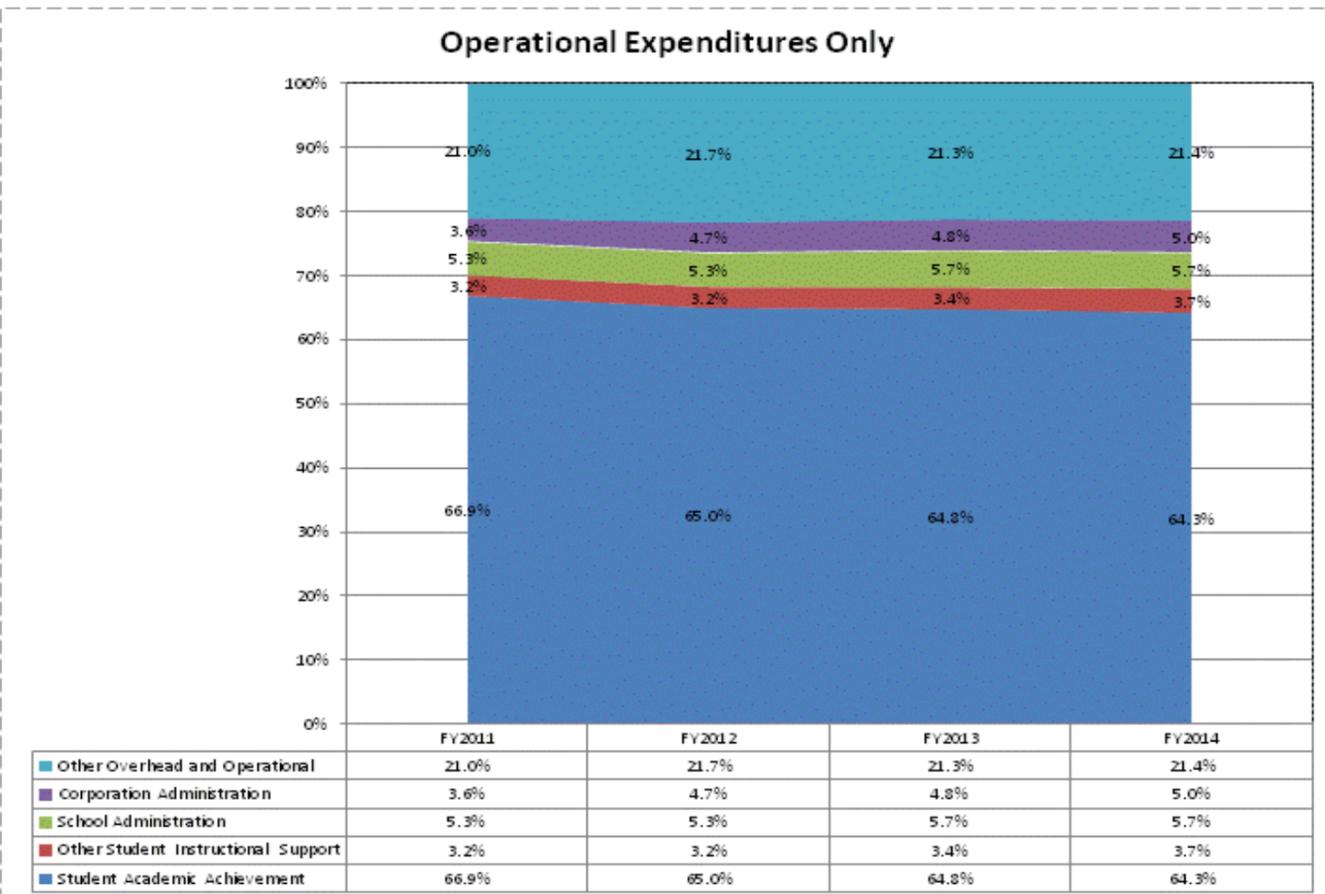
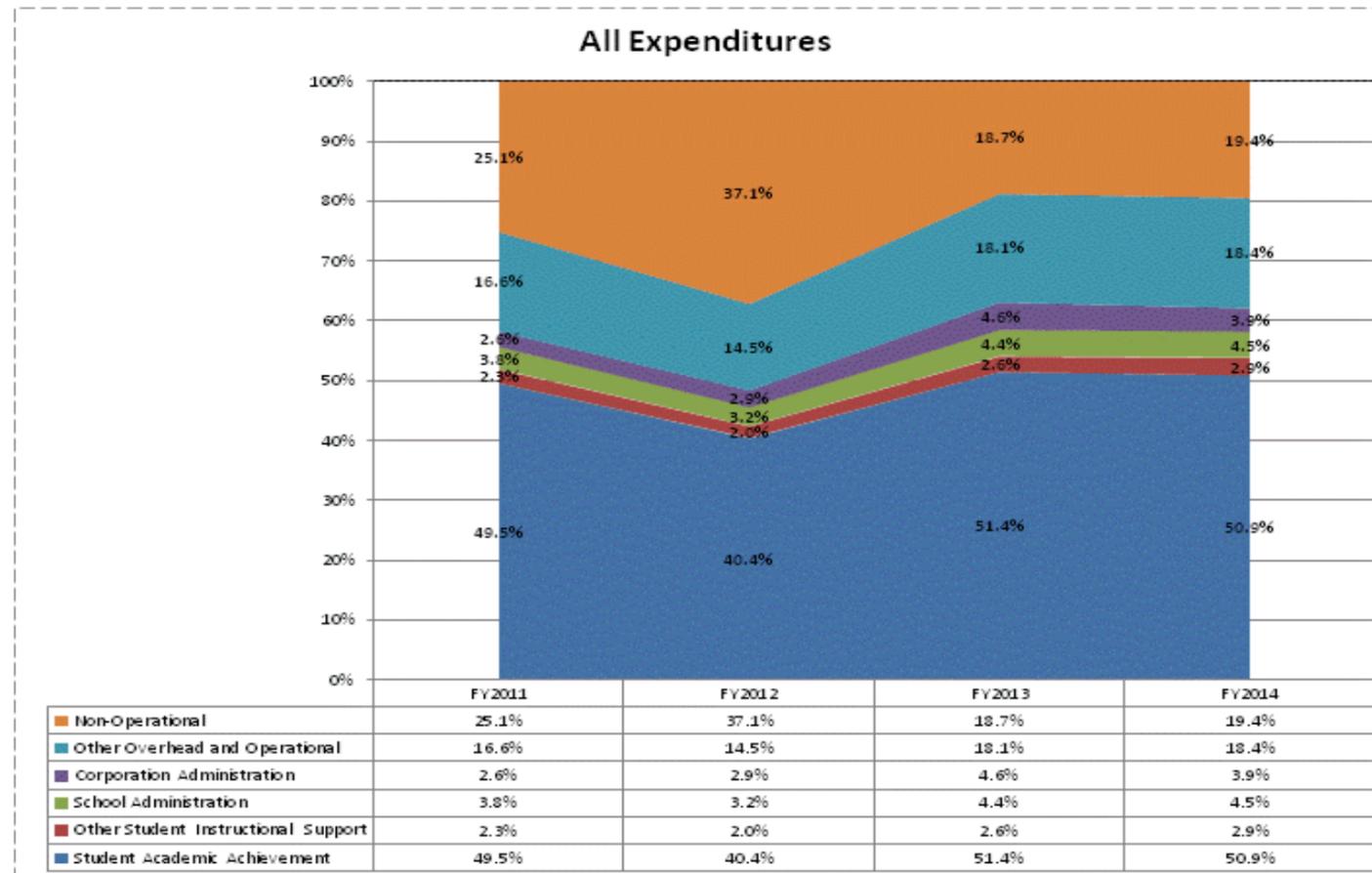


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Adams Central Community Schools (15)**

Adams Central Community Schools (15)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
	Student Academic Achievement	\$5,233,400	54.3%	\$6,193,828	55.1%	\$6,494,212	51.4%	\$6,149,226
Student Instructional Support	\$692,047	7.2%	\$821,012	7.3%	\$891,399	7.1%	\$889,160	7.4%
Overhead and Operational Nonoperational	\$2,394,265	24.9%	\$2,496,531	22.2%	\$2,875,509	22.8%	\$2,700,851	22.3%
Nonoperational	\$1,312,887	13.6%	\$1,721,798	15.3%	\$2,362,799	18.7%	\$2,345,733	19.4%
Grand Total	\$9,632,598		\$11,233,169		\$12,623,919		\$12,084,970	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	61.5%	62.4%	58.5%	58.2%



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<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$12,443	\$75,149	\$208,178	\$229,126	> 500%	205%	10%
11100 Regular Programs; Elementary	\$1,673,053	\$2,218,601	\$2,641,571	\$2,305,267	38%	4%	-13%
11200 Regular Programs; Middle/Junior High	\$794,741	\$925,733	\$876,296	\$1,000,539	26%	8%	14%
11300 Regular Programs; High School	\$735,375	\$1,285,899	\$959,378	\$980,281	33%	-24%	2%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$28,162	\$233,962	\$173,917	N/A	> 500%	-26%
11410 Vocational Education; Agriculture A	\$44,629	\$70,918	\$79,092	\$81,602	83%	15%	3%
11450 Vocational Education; Consumer and Homemaking	\$55,952	\$79,272	\$57,723	\$57,134	2%	-28%	-1%
11470 Vocational Education; Business Education	\$37,962	\$62,952	\$141,785	\$143,762	279%	128%	1%
11480 Vocational Education; Industrial Education A	\$189,478	\$64,945	\$190,180	\$36,540	-81%	-44%	-81%
11590 Other Vocational Education Programs	\$15,188	\$43,979	\$17,490	\$13,804	-9%	-69%	-21%
12110 Gifted And Talented; Gifted and Talented	\$10,602	\$43,517	\$32,860	\$0	-100%	-100%	-100%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$28,145	N/A	N/A	N/A
12350 Physical Impairment; Homebound	\$3,869	\$395	\$0	\$1,164	-70%	195%	N/A
12520 Culturally Different; Compensatory	\$1,269	\$0	\$0	\$0	-100%	N/A	N/A
12610 Learning Disability	\$0	\$0	\$481,098	\$598,617	N/A	N/A	24%
12810 Special Education Preschool	\$21,479	\$16,500	\$38,097	\$871	-96%	-95%	-98%
12900 Other Special Programs	\$300	\$0	\$0	\$0	-100%	N/A	N/A
14100 Summer School Programs; Elementary	\$4,041	\$6,863	\$0	\$0	-100%	-100%	N/A
14200 Summer School Programs; Middle/Junior High School	\$1,546	\$3,177	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$26,205	\$42,491	\$21,601	\$4,766	-82%	-89%	-78%
16100 Remediation Testing	\$2,470	\$24,149	\$2,155	\$1,103	-55%	-95%	-49%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$40,099	\$61,015	\$5,873	\$24,995	-38%	-59%	326%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$400,134	\$573,896	\$81,626	\$43,088	-89%	-92%	-47%
17900 Payments to Other Governmental Units Within State; Other	\$0	\$20,949	\$0	\$29,415	N/A	40%	N/A
22110 Improvement of Instruction; Service Area Direction	\$6,795	\$27,632	\$79,711	\$49,513	> 500%	79%	-38%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$0	\$63,359	\$17,000	N/A	N/A	-73%
22130 Improvement of Instruction; Instructional Staff Training	\$30,484	\$16,694	\$10,525	\$14,236	-53%	-15%	35%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22220 Library/Media Services; School Library	\$151,005	\$205,896	\$117,105	\$124,855	-17%	-39%	7%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$68,035	\$89,257	\$960	\$565	-99%	-99%	-41%
22900 Other Support Service, Instructional Staff	\$0	\$36,455	\$65,154	\$72,603	N/A	99%	11%
25525 Computers Purchased in Lieu of Textbooks	\$0	\$0	\$2,145	\$6,253	N/A	N/A	192%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$117,033	\$169,330	\$86,287	\$110,065	-6%	-35%	28%
26497 2007 Account Code - Teachers Retirement Fund	\$219,224	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$4,663,411	\$6,193,828	\$6,494,212	\$6,149,226	32%	-1%	-5%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$196,723	\$263,294	\$278,855	\$291,877	48%	11%	5%
21250 Guidance Services; Records Maintenance	\$0	\$0	\$815	\$5,621	N/A	N/A	> 500%
21340 Health Services; Nurse Services	\$32,707	\$45,899	\$50,872	\$52,249	60%	14%	3%
24100 Office of The Principal	\$346,973	\$485,487	\$540,769	\$521,766	50%	7%	-4%
24900 Other Support Services, School Administration	\$18,180	\$26,332	\$20,089	\$17,647	-3%	-33%	-12%
Student Instructional Support Total	\$594,583	\$821,012	\$891,399	\$889,160	50%	8%	0%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$29,968	\$33,125	\$30,043	\$29,544	-1%	-11%	-2%
23150 Board of Education; Legal Services	\$1,429	\$5,495	\$6,931	\$5,783	305%	5%	-17%
23160 Board of Education; Promotion Expenses	\$2,754	\$135	\$1,693	\$1,046	-62%	> 500%	-38%
23210 Executive Administration; Office of The Superintendent	\$189,435	\$264,195	\$275,235	\$260,365	37%	-1%	-5%
23220 Executive Administration; Community Relations	\$0	\$272	\$477	\$350	N/A	29%	-27%

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23290 Executive Administration; Other Executive Administration Services	\$14,510	\$21,026	\$34,617	\$68,617	373%	226%	98%
25191 Other Fiscal Services; Refund of Revenue	\$10,965	\$6,542	\$14,736	\$308	-97%	-95%	-98%
25192 Other Fiscal Services; Petty Cash	\$200	\$200	\$180	\$175	-13%	-13%	-3%
25196 Other Fiscal Services; Cash Change	\$1,305	\$400	\$450	\$450	-66%	13%	0%
25199 Other Fiscal Services; Other	\$0	\$0	\$184	\$0	N/A	N/A	-100%
25750 Personnel Services; Health Services	\$1,062	\$2,830	\$2,210	\$3,283	209%	16%	49%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$104,147	\$107,161	N/A	N/A	3%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$111,300	\$0	N/A	N/A	-100%
25990 Other Support Services, Central	\$65	\$382	\$4,361	\$0	-100%	-100%	-100%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$683,808	\$838,262	\$814,457	\$716,140	5%	-15%	-12%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$46,449	\$2,129	\$403	\$289	-99%	-86%	-28%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$84,202	\$158,373	\$153,888	\$131,206	56%	-17%	-15%
26499 2007 Account Code - Other	\$34,595	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$0	\$39,807	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$112,860	\$41,714	\$30,036	\$21,517	-81%	-48%	-28%
27010 Student Transportation; Service Area Direction	\$8,848	\$11,887	\$10,334	\$12,528	42%	5%	21%
27100 Student Transportation; Vehicle Operation	\$229,662	\$335,920	\$361,343	\$361,710	57%	8%	0%
27200 Student Transportation; Monitoring Services	\$31,085	\$42,678	\$45,358	\$46,679	50%	9%	3%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$156,833	\$218,335	\$235,758	\$245,172	56%	12%	4%
27400 Student Transportation; Purchase of School Buses	\$224,781	\$87,468	\$175,147	\$165,088	-27%	89%	-6%
27500 Student Transportation; Insurance on Buses	\$617	\$9,477	\$8,059	\$10,934	> 500%	15%	36%
27900 Student Transportation; Other Student Transportation Services	\$6,504	\$7,498	\$5,364	\$10,166	56%	36%	90%
27910 Student Transportation; Bus Driver Training	\$0	\$32	\$155	\$0	N/A	-100%	-100%
31100 Food Services Operations; Service Area Direction	\$60	\$30	\$0	\$235	294%	> 500%	N/A
31200 Food Services Operations; Food Preparation and Dispensing	\$149,092	\$230,601	\$271,392	\$278,648	87%	21%	3%
31400 Food Services Operations; Food Purchases	\$128,830	\$163,161	\$170,956	\$180,673	40%	11%	6%
31900 Other Food Services	\$8,040	\$14,363	\$6,296	\$2,978	-63%	-79%	-53%
Overhead and Operational Total	\$2,157,958	\$2,496,531	\$2,875,509	\$2,700,851	25%	8%	-6%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$24,863	\$13,702	N/A	N/A	-45%
33200 Community Recreation	\$1,015	\$1,052	\$1,553	\$1,115	10%	6%	-28%
33300 Civic Services	\$0	\$1,480	\$0	\$0	N/A	-100%	N/A
33400 Athletic Coaches	\$151,839	\$186,262	\$192,690	\$199,212	31%	7%	3%
33940 Child Care Services	\$32,576	\$49,064	\$47,639	\$53,843	65%	10%	13%
33990 Other Community Services; Other	\$15,560	\$12,779	\$27,631	\$5,517	-65%	-57%	-80%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$54,558	\$8,859	\$10,110	\$10,748	-80%	21%	6%
43000 Facilities Acquisition and Construction; Professional Services	\$11,916	\$18,737	\$1,070	\$3,725	-69%	-80%	248%
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$3,000	\$0	\$0	\$0	-100%	N/A	N/A
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$328,216	\$326,130	\$118,883	\$202,511	-38%	-38%	70%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$105,213	\$113,546	\$116,324	\$108,875	3%	-4%	-6%
45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$0	\$0	\$0	N/A	N/A	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$56,197	\$16,109	\$48,028	\$19,834	-65%	23%	-59%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$5,331	\$5,000	\$19,212	\$8,520	60%	70%	-56%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$158,364	\$203,720	\$201,646	\$127,877	-19%	-37%	-37%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$457	\$0	\$0	\$0	-100%	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$0	\$80,000	\$100,000	\$100,000	N/A	25%	0%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$0	\$67,000	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$0	\$33,770	\$20,338	\$16,413	N/A	-51%	-19%
52200 Debt Services; Interest on Debt; Temporary Loans	\$56,797	\$44,426	\$0	\$0	-100%	-100%	N/A
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$332	\$865	\$787	\$10,666	> 500%	> 500%	> 500%

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53100 Debt Services; Lease Rental; Buildings ; Principal	\$238,500	\$390,000	\$1,274,050	\$1,304,050	447%	234%	2%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$230,000	\$56,000	\$49,000	N/A	-79%	-13%
53400 Debt Services; Lease Rental; Other ; Principal	\$0	\$0	\$71,000	\$0	N/A	N/A	-100%
54200 Common School Fund; Principal	\$87,677	\$0	\$30,975	\$42,053	-52%	N/A	36%
54250 Common School Fund; Interest	\$0	\$0	\$0	\$1,070	N/A	N/A	N/A
Nonoperational Total	\$1,307,546	\$1,721,798	\$2,362,799	\$2,345,733	79%	36%	-1%
Prorated By Fund							
26491 2007 Account Code - PERF	\$102,533	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$384,150	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$421,359	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$1,058	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$909,100	\$0	\$0	\$0	N/A	N/A	N/A